

**STATE OF TENNESSEE  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
DIVISION OF MENTAL RETARDATION SERVICES**

**Uniform Cost Reporting, 5-1-2005 Version.**

**Data Collection Instrument for Community Service Providers**

***INSTRUCTION MANUAL***

**Purpose**

An independent review of the rate structures for DMRS residential, day, and PA community services is to be conducted on an annual basis. The rate structure review includes an examination of relevant financial and programmatic data for all agencies serving more than five (5) individuals. DMRS may generate recommendations regarding the rate structure resulting from ongoing analyses of cost reporting data.

Pilot data will be collected covering the months of April through June 2005. The purpose of the pilot program is to assess the structure and functionality of the Uniform Cost Reporting Instrument (UCRI). DMRS and the UCRI workgroup actively invite suggestions for improving data quality, ease of interacting with the instrument, or the instruction manual.

Questions about the UCRI may be addressed to Brian Dion at Central Office: [Bdion@state.tn.us](mailto:Bdion@state.tn.us). During the pilot project, questions about spreadsheet access or formulas should be sent to [nshanley@dd-management.com](mailto:nshanley@dd-management.com) (1-877) 431-1388.

**Instructions for Submitting Information**

If your agency does not provide residential, day, or PA services- you do not have to complete this form. If your agency serves five (5) or fewer individuals- you do not have to complete this form.

The following information shall be submitted by 9-1-05:

- \_\_\_\_\_ Schedules A – G (EXCEL document). Email completed forms to: DMRS at the following e-mail address: [DMRS.UniformCostReport@state.tn.us](mailto:DMRS.UniformCostReport@state.tn.us)
- \_\_\_\_\_ Have available a copy of your audited financial statement for the period covered.  
or  
If your organization has a different fiscal year then monthly trial balances supporting the expense information listed. This will not be required for the pilot program.
- \_\_\_\_\_ Required explanatory attachments may be sent with your email as additional attachments.

## General Instructions

1. Round all cost totals to the nearest dollar.
2. When using "other" line items please explain the item being reported. If additional space is needed then attach a separate page. Attaching a single page with all of the explanations and comments is preferred. Each explanation/comment should reference the specific Schedule, Section, and Line [#].
3. All financial and program information is to be reported for the period April through June, unless otherwise noted. For some providers the reporting period will correspond to the organization's fiscal year and the audited financial statement should match the information being reported. Other providers will have a different fiscal year and will need to have available financial statements reconciled to the UCRI.
4. This document contains macros that aide data entry. If a pop-up box appears when you open the spreadsheet, click "Enable Macros" to effectively use the spreadsheet.

## Declaration Page: Provider Information

### Line [01]

List the organization's Federal Employer's Identification Number. This should match the one used on the organization's tax return. Providers that are individuals should list his/ her social security number.

### Line [02]

Identify your organization's fiscal year end for tax reporting purposes (mm/dd/yyyy). Individuals should list the last day of the year for which they file tax returns, most likely December 31.

### Line [03]

Identify the date range (mm/dd/yyyy) for which information will be provided in this Cost Reporting submission.

### Line [04]

Provide your agency's DMRS 5-digit CS tracking number.

### Line [05]

List the services your agency provides to DMRS consumers. Check all boxes that apply.

### Line [06]

List the regions in which your agency provides services to DMRS consumers. Check all boxes that apply.

### Line [07]

Please indicate the estimated percentage of consumers your agency serves in both rural and urban settings.

### Lines [09]- [13]

Please enter your agency's main address, including county.

### Line [14]

Check only one box that applies to your agency.

### Lines [15] – [21]

Identify the person in the organization authorized to attest to the accuracy of the financial statements. This authorized person shall verify that the data provided is accurate and complete.

### Lines [22] – [30]

Identify the person to be contacted by DMRS if there are questions about the information provided in the Uniform Cost Reporting Instrument.

## **Schedule A – Statistical Data: Services Provided**

*Agencies that do not provide Residential, Day, or PA services should not complete the Uniform Cost Reporting Instrument. Information to be included in Schedule A is related to those services provided directly by the organization or individual.*

### **NOTE for ALL of Schedule A:**

The number of consumer and leave days should be based on census logs maintained by the provider. One consumer day is counted as having received one day of residential services. The following is an example of how to complete line items relating to consumer days:

Assume an organization provides Home and Community Based Services (HCBS) waiver Residential Habilitation services to six Level 1 consumers all residing in their home. Consumer 1 received residential services for 15 days, consumer 2 received services for 30 days, consumers 3, 4, 5 and 6 received 30, 25, 20 and 10 days of service respectively. Therefore, the total consumer days for Res Hab – Level 1 would be 130 consumer days (15+30+30+25+20+10).

If a consumer changes Levels during the period, the number of days of services received at each Level should be reported. For example: On January 1 the consumer was a Level 2. On January 15 the consumer changed to Level 1. Assume the consumer received services everyday in January for a total of 31 days. A total of 14 consumer days would be reported for Level 2 (January 1 – January 14) and 17 consumer days for Level 1 (January 15 – January 31).

This same concept is to be used if a consumer moves from one service type to another or from HCBS funded to State funded services.

### **Section A.1 Residential Services–HCBS Waiver funded**

#### **Lines [101] – [106]**

Information for all consumers, regardless of geographical location, that are being served in HCBS Waiver funded Residential Habilitation, Supported Living, or Family Model should be consolidated and reported together in the appropriate columns.

Enter in Column A the number of Consumer Days provided for each service type, by Level of Need. Enter in Column B the number of Leave Days for each service type by Level of Need.

#### **Line [108]**

Enter the number of days in which your agency had HCBS Waiver vacancies in Residential Habilitation, Supported Living and Family Model programs.

### **Section A.1 Residential Services –State funded**

#### **Lines [109] – [114]**

Information for all consumers, regardless of geographical location, that are being served in State funded Residential Habilitation, Supported Living, or Family Model should be consolidated and reported together in the appropriate columns.

Enter in Column A the number of Consumer Days provided for each service type, by Level of Need (LON). Enter in Column B the number of Leave Days for each service type by Level of Need.

#### **Line [116]**

Enter the number of days in which your agency had vacancies in State Funded Residential Habilitation, Supported Living and Family Model programs.

### **Section A.2 Day Services: Facility Based**

**Lines [117] – [128]**

Do not include Follow-along Services in this section.

The number of consumer days should be reported in Column A by Level of Need (Levels 1, 2, 3, 4, & 6 only) and by HCBS waiver funded versus State funded days. The number of consumer days reported should be full days.

Report the number of Leave Days in Column B.

### **Section A.3 Day Services: Community Based**

**Lines [129] – [136]**

The number of consumer days should be reported in Column A by Level of Need (Levels 3, 4, & 6 only) and by HCBS waiver funded versus State funded days. The number of consumer days reported should be actual days billed.

Report the number of Leave Days in Column B.

### **Section A.4 Day Services: Employment-Based Supports**

**Lines [137] – [145]**

The number of consumer days should be reported in Column A by HCBS waiver funded versus State Funded days. List HCBS Funded days in Lines [137] – [140], and State Funded days in Lines [142] – [145]. The number of consumer days reported should be actual days billed.

Report the number of Leave Days in Column B.

**Lines [137] & [142]**

List Consumer and Leave Days serving people at LON 1, 2, or 3 in Individual Employment settings.

**Lines [138] & [143]**

List Consumer and Leave Days serving people at LON 4 in Individual Employment settings.

**Lines [139] & [144]**

List Consumer and Leave Days serving people at LON 1, 2, 3 or 4 in Employment settings with  $\geq 4$  consumers.

**Lines [140] & [145]**

List Consumer and Leave Days serving people at LON 6 in all Employment settings.

### **Section A.5 Employment Supports: Monthly Follow-Along**

**Line [147]**

The number of full consumer months of Follow-Along services should be reported.

**Line [148]**

The number of consumer months of State Funded Follow-Along services should be reported.

### **Section A.6 Personal Assistance: Daily (24 hour support)**

**Lines [149] – [154]**

The number of consumer days of PA day services should be reported by HCBS waiver Funded versus State Funded days. The number of consumer days reported should be full days.

**Lines [149] & [150]**

List Consumer Days of PA Day, sleep staff.

**Lines [152] & [153]**

List Consumer Days of PA Day, awake staff..

**Section A.7 Personal Assistance: Hourly****Lines [155] – [162]**

Report the number of full consumer hours of PA hourly services for both HCBS waiver and State Funded services.

**Lines [155] & [159]**

List Consumer hours of regular PA Hourly services.

**Lines [156] & [160]**

List Consumer hours of PA Enhanced services (Level of Need 4).

**Lines [157] & [161]**

List Consumer hours of PA services with 2 staff.

**Section A.8 Respite: Daily****Lines [163] – [172]**

List full days of respite care provided during the reporting period. Respite care days are to be reported by HCBS Waiver Funded vs. State Funded days and by Level.

**Section A.9 Respite: Hourly****Lines [173] – [174]**

List hours of respite care (Level D) provided during the reporting period by HCBS Waiver and State Funded hours.

**Section A.10 Semi-Independent Living: Monthly****Lines [175]- [181]**

Report the number of consumer months of State funded Semi-Independent Living services.

**Section A.11 Special Individualized Rate****Lines [182]**

Check the appropriate box.

**Lines [183 a.1]- [183 a.5]**

If the answer to [182] was "yes," and you received a Special Individualized Rate for residential services, then, for each Individualized Rate Dollar Amount received, fill in the dollar amount, list the number of consumers receiving the amount, and the total number of days that amount was received.

You may list up to 5 separate Individualized Rate Dollar Amounts.

**Lines [183 b.1]- [183 b.5]**

Use these lines if a Special Individualized Rate was received for Day services.

**Section A.12 Residential Services Special Needs Adjustment****Lines [184]- [189]**

For all HCBS Waiver funded individuals receiving a Special Needs Adjustment, list the number of consumers and consumer days at each Level of Need (1-6), and each level of Adjustment (\$20 or \$60). List the number of consumers in Column A. List the number of days in Column B.

**Lines [191]- [197]**

For all State Funded individuals receiving a Special Needs Adjustment, list the number of consumers and consumer days at each Level of Need (1-6), and each level of Adjustment (\$20 or \$60). List the number of consumers in Column A. List the number of days in Column B.

## **Schedule B – Revenue Statement**

*Schedule B should include all revenue. The revenues reported should reconcile with the organization's financial records, including the audited financial statement. Revenue by service type should be reported on the appropriate line.*

### **DMRS Waiver Revenue**

#### **DMRS State General Funds**

Line [211] Report revenue for transportation of wheelchair or non wheelchair individuals.

Line 211a] Report revenue for other transportation approved by Regional Office.

#### **Non-DMRS Revenue Sources**

Lines [215] Report consumers' contributions (for example, from SSI income or private funds).

## **Schedule C – Expense Statement**

### **Column 1: Hours**

This column includes hours worked for all staff and contractual persons in relation to that specific line item. The information can come from payroll records, timesheets, and contractual invoice billings.

### **Column 2: Per Financial Statement**

Dollar amounts are reported in this column in relation to the specified line item. The information can come from audited financial statements, monthly trial balances or the general ledger.

### **Columns 3 – 11: Allocations**

The allocation columns allow the provider to allocate expenses to the services that benefited from the expense. Column 3, Allocation Base Code, is the methodology the provider used to allocate expenses for that particular line item. (A description of the allocation process can be found under Schedule E instructions in this manual.) A list of acceptable allocation methods can be found in Schedule E. Insert the allocation base code that corresponds to the methodology used by your organization (i.e. if consumer days is used as the allocation method for Administrator Salary then write "2" in line 301 Column 3).

### **How to enter Actual vs. Allocated costs for particular line items**

For some line items in Cost Centers 300, 500, and 600 you may choose to enter actual dollar figures spent in each service type setting. To do so, type "11" as your allocation base code in Column 3. The spreadsheet will then allow you to enter actual costs for that single line item. If you get a pop-up "cells protected" notice when trying to make changes, follow the instructions given in the pop-up box. You will then be able to enter or change data.

Note: Actual costs are to be entered for all of Cost Center 400.

### **Expense Lines (General):**

All costs should be reported on the designated expense lines. If an expense for your organization is not identified by a line item then report the expense on the line and in the cost center that most nearly describes the expense. If the "Other" expense lines are used, please include a brief description of the expenses included on a separate attachment.

Please use the following Cost Center Definitions to assign and distribute your costs on Schedule C.

### **Section C.300 Definitions of Administration Costs**

- 301     **Administrative Salaries** – Cost includes salaries, pay for employees whose duties are not direct care or program in nature. Includes business office, executive director, information technology, human resources and public relations marketing staff. This does not include positions listed in indirect program, direct line items, or corporate office staff.
- 302     **Administrative Employee Benefits/Taxes** – B/T cost for administrative employees listed in [301]. Costs include paid time off, health, dental, worker's compensation, federal taxes, FICA, retirement, SUTA (State Unemployment Taxes).
- 303     **Allocation of Home Office Costs** – Management fees, professional services associated with parent company, or other entity with a management agreement with contracted DMRS entity for: administrative, billing, legal, oversight, development activities.
- 304     **Administrative Office Supplies and Printing** – Costs of shipping, postage, supplies for mailings, printing costs of agency material, policy manuals, etc.
- 305     **Administrative Phone and Other Communication** – Costs for administrative offices for phones, cell phones, pagers, fax, computer, and internet.
- 306     **Administrative Travel and Conference** – Costs for attendance at related conference, trainings, and associated travel for administrative staff including professional seminars. This does not include DMRS required trainings.
- 307     **Advertising / Fund Raising / Public Relations** – Cost of recruiting administrative staff and consultants. (Do not include salary costs in this category.) Cost of putting on PR and fundraising events and purchasing advertisements.
- 308     **Professional Services** – Costs for administrative functions contracted out excluding legal and accounting fees. May include contract administrative staff, consultants, payroll services, and computer or IS consultants.
- 309     **Licensure and Dues** – Costs include provider membership costs, required licensing fees, DMHDD and DOH as well as other professional associations (TNCO, AAMR).
- 310     **Legal and Accounting Fees** – Costs for contracted professionals including attorneys or independent audit.
- 311     **Interest** – Interest expenses, associated operating loans, lines of credit, loans for equipment purchases. Do not include interest expenses for equipment that is accounted for under the direct cost category or interest on vehicles for individuals supported by your agency.
- 312     **Depreciation/Amortization** – This amount must be compiled by straight-line method, conform to GAAP, and reconcile to a detailed depreciation schedule. Include items with a useful life of more than 2 years and valued at  $\geq$  \$500.
- 313     **Occupancy** – Cost of rent or lease on office buildings including utilities and maintenance on office space. This includes property insurance and taxes for administrative offices (but not home or day sites- see 514).

- 314 General Liability Insurance – Cost of general liability and Board of Directors insurance. Include professional liability, umbrella liability and general insurance. Exclude property insurance.
- 315 Equipment/Administrative Vehicles– Cost of lease of copier, phone systems and other office equipment.
- 316 Total Administrative Cost – Sum of 301-315.

**Section C.400 Definitions of Direct Service Costs (enter actual costs for these items)**

- 401 Direct Service Staff Salaries – Include those employees who work directly with individuals for whom the majority of time is in direct care and not supervising other employees. Include live-in companions on your staff, LPN's, and paid transportation staff. Exclude contractors hired for Family Model or as live-in companions (they are 407).
- 402 Direct Service Staff Overtime Salary – Include the hours/ salary of overtime.
- 403 Direct Services Staff Benefits/Taxes – Include paid time off, employer contributions for retirement, health, dental, FICA, worker's compensation, SUTA – State Unemployment Taxes. Include rent, food, utilities paid for live-in companions.
- 404 Direct Supervision Salary Wages – Salary of person who is the frontline/immediate supervisor of direct care staff. This may include staff paid as the home/day manager or lead staff whose duties include staff supervision. The majority of this person's time would not be spent in direct service (if it is, code as 401).
- 405 Direct Supervision Overtime – Include the hours/ salary of overtime.
- 406 Direct Supervision Benefits/Taxes – Include paid time off, employer contributions for retirement, health, dental, FICA, worker's compensation, SUTA – State Unemployment Taxes.
- 407 Contracted Direct Service/Temporary Help – Hours and cost of contracted direct service staff through temporary agency or contracted. Includes family model providers (adult foster care) and contracted live-in companions.
- 408 Recruiting/Advertising – Cost of newspaper, radio, internet or other sources for recruiting direct care staff and supervisors, including referral fees.
- 409 Drug Testing – Cost of random, initial, or regular drug testing per TN DOL or US DOL standards, regardless of whether testing is done internally or contracted out. Include the cost of supplies.
- 410 Background Checks – Includes cost of state or national criminal record, driver record, sexual offender register, vulnerable/elderly abuse registry, and license verifications.
- 411 Pre-employment Medical Screenings- Include costs associated with paying for Hepatitis B vaccinations and TB tests.
- 412 Other – Direct service staff bonuses, other benefits, including employee appreciation events.
- 413 Total Direct Service Costs – Sum of 401-412

### **Section C.500 Definitions of Indirect Program Costs**

- 501 Multi Site Supervisor Salary – Include cost of person/persons who supervise multiple residential and/or day sites and are the 2<sup>nd</sup> level of supervision or above. These personnel supervise the direct staff supervisor/home manager. These staff may be called program coordinators. These staff are not part of direct service staff pattern.
- 502 Multi-site Supervisor Benefits/Taxes – Includes paid time off, medical, dental, retirement, FICA, worker's compensation, SUTA – State Unemployment Taxes. and other benefits.
- 503 DMRS Required Training Costs – This includes training supplies, fees to trainers, cost of overtime to cover or replace staff attending trainings, cost of staff attending, including travel, cost of rental equipment, staff trainers.
- 504 Off Site Computer/File Storage – Includes cost to rent space to store archived files/computer files.
- 505 Depreciation/Amortization – This includes program equipment over \$500 assigned to a site, not an individual, and not reimbursed by DMRS, (i.e. home modifications, adaptive equipment).
- 506 Internal Monitoring – This line item includes the cost of quality assurance staff, cost of high risk reviews, investigations, Incident Management. This includes the cost of staff time or positions.
- 507 A Agency Case Management – This includes cost of ISP development and case management for State and Waiver funded individuals; resource management for individuals including securing Section 8 rent vouchers, food stamps, medical insurance, other entitlements, tracking funding requests, completing monthly reviews. This includes staff time or positions.
- 507 B Agency Case Management- Benefits/Taxes- Include paid time off, medical, dental, retirement, FICA and other benefits.
- 507 C Agency Case Management- Overtime – Include the hours/ salary of overtime.
- 508 A Personal Funds Management – Cost of staff time or positions to coordinate SSI, personal bills, Medicaid eligibility, personal budgeting and representative payee responsibilities, and compliance with DMRS/TennCare personal funds management requirements.
- 508 B Personal Funds Management – Benefits/Taxes- Include paid time off, medical, dental, retirement, FICA and other benefits.
- 508 C Personal Funds Management – Overtime – Include the hours/ salary of overtime.
- 509 A Healthcare Oversight – Cost of registered nurse/contract or employee to oversee healthcare and medications of individuals and supervise any LPN's employed by the agency. Also includes nurse assessment activity coordination of medical care and follow-up of appointments and training of staff on health issues. This can also include cost of non RN's who are hired to perform these functions. This does not include medical order nursing.
- 509 B Healthcare Oversight – Benefits/Taxes- Include paid time off, medical, dental, retirement, FICA and other benefits.
- 509 C Healthcare Oversight – Overtime – Include the hours/ salary of overtime.

- 510 Specific Assistance to Individuals' Room and Board – Unreimbursed room and board expenses including rent, maintenance, food, and utilities of home or apartment not covered by DMRS rent assistance or an individual's income.
- 511 Specific Assistance to Individuals/non Room and Board – Unreimbursed items bought for individuals when no other funding exists, (i.e., glasses, hearing aids, clothes, over-the-counter medications).
- 512 Transportation of Individuals – Total Costs - Includes lease payments, gas employee mileage reimbursement insurance, maintenance and depreciation, registration, license fees.
- 513 Staff Travel – Cost of staff travel that does not include transportation of individuals. May include site visits, meetings, development travel, transition meetings and non-DMRS required training.
- 514 Facility Maintenance – Cost of taxes and maintenance for interior/exterior grounds of homes, residential and day sites where direct services are delivered. Includes costs of maintenance staff, repairs, inspections of fire alarm, sprinkler systems, upgrades to meet licensure requirements, ongoing upkeep including painting, floor replacements and other minor expenses.
- 515 Facility Supplies – Include costs of household cleaning supplies, AED defibrillators, OSHA required supplies (i.e., personal protective equipment/gloves, first aid), and other supplies at homes or sites where direct services are delivered. Also includes vehicle first aid kits and fire extinguishers.
- 516 Habilitation Costs – Includes cost of program supplies used for education, ISP implementation and active treatment activities for individuals. Includes costs of staff expenses to accompany individuals to educational/leisure events.
- 517 Indirect Program Total – Total of 501-516.

#### **Section C.600 Definitions of Other Costs**

**Line [607]** Report reconciliation of cost report itemized budget grand total with your total books for the cost reporting period. Use this line to reconcile this Cost Report with your Books or Federal Tax Return. Please attach a brief description of reconciled expenses.

#### **Section C-300 to 600 Grand Total**

**Line [608]** This calculates the grand total of all expenses reported in Schedule C. Please insure that this total matches your total cost figure from your Books or financial statement for this period. If it does not, use line C[607] for reconciliation.

### **Schedule D – Allocation of Staff Hours to Service**

*To complete Schedule D the provider will utilize information found in Schedule C. While Schedule C allocates expenses across service types, Schedule D allocates staff hours across service types. Assignment of hours to [701] Administrative staff, [702] Direct Service staff, or [703] Indirect Program staff should be consistent with definitions of cost centers as listed in Schedule C.*

#### **Column 1: Total Hours**

The hours listed in this column are to be the same hours listed on Schedule C (Expense Statement) column 1 (Total Hours). For example, the total number of hours listed on Line [413] (Total Direct Service Hours) Column 1 should be the same as listed on Line [702] (Direct Service Staff) Column 1.

### Column 3: Allocation Base Code

The allocation base code is to be selected from the list of codes found on Schedule E. (A description of the allocation process can be found under Schedule E instructions in this manual.) If the provider allocates staff salaries in the same manner as it allocates staff hours then the allocation code listed on Schedule C, Column 3 should match the allocation codes in Schedule E, Column 2.

### Columns 4 – 12: Allocations

The allocation columns allow the provider to allocate staff hours to the services that benefited from the hours. Using the methodology identified in column 2 the total hours for a particular line should be allocated across each of the listed services (Residential Habilitation, Supported Living, etc.).

## **Schedule E – Allocation Basis**

*Data reported in Schedule E.1 is used to calculate allocation ratios listed in E.2. These ratios are used for allocating total costs across each type of service. Item instructions appear after the following 'Notes'.*

### **NOTES for Completing ALL of Schedule E:**

Cost allocation is a means of distributing to various programs, costs which benefit more than one program and are not directly assigned. Cost allocation is basically a way to distribute costs across several programs so that the total costs for all programs include overhead expenses. An explanation of both *costs* and *allocation methods* follows.

### Costs

An agency will incur basically three kinds of costs: direct, indirect (overhead) and administrative.

**Direct costs** are those unique costs that are associated with a specific program and won't require allocation to any other program. Examples are:

- ◆ salaries/wages of direct support staff and any employees who provide direct services to people supported, drug testing and background checks. (See Uniform Reporting Definitions for 401 – 412.)

**Indirect Costs** are simply costs that benefit more than one program, but do not fall under the definition of administrative costs. Examples are:

- ◆ multi-site supervisor salary and benefits, DMRS required training, internal quality assurance and agency case management. (See Uniform Reporting Definitions for 501-516.)

**Administrative costs** are costs that benefit the operations of the entire agency, are incurred for common objectives and cannot be easily identified to specific programs.

Administrative costs are distributed to programs on a cost-allocation process. Examples are:

- ◆ Executive Director's salary and benefits, legal and accounting fees, advertising and fund raising, and office supplies. (See Uniform Reporting Definitions for 301-315.)

### Allocation Methods

There are several acceptable methods for cost allocating. For purposes of the Tennessee Uniform Cost Reporting requirement, the following methods will be accepted. The allocation method should "make sense" for the type of expense being allocated across programs. In other words, 'Consumer Days' would not be used to allocate 'Administrative fund-raising'.

- ◆ **Direct Cost** – costs can be allocated directly to a program as described above.
- ◆ **Consumer Days** – costs that are dependent upon number of days consumers receive a service, example: transportation of individuals.
- ◆ **Total Costs** – method that uses the ratio of individual program total costs to the

agency's total costs in order to allocate indirect or administrative expenses.  
(Example: In an agency where the total costs are \$145,000 and Program X total costs are \$25,000, Program Y total costs are \$35,000, Program Z total costs are \$50,000, Admin costs are \$25,000 and Indirect Costs are \$10,000, the indirect and administrative costs would be allocated as follows.

Program X (\$25,000 / \$110,000) receives  $23\% \times \$25,000 + \$10,000 = \$8,050$   
Program Y (\$35,000 / \$110,000) receives  $32\% \times \$25,000 + \$10,000 = \$11,200$   
Program Z (\$50,000 / \$110,000) receives  $45\% \times \$25,000 + \$10,000 = \underline{\$15,750}$   
\$35,000

- ◆ **Home Office Allocation** – method required by agency's corporate office.
- ◆ **Total Personnel Costs** – ratio resulting from Personnel Costs of each program as a percentage of Total Costs of the program.
- ◆ **Administrative Hours** – used for distributing administrative costs only.
- ◆ **Direct Service Staff Hours** – distributing administrative or indirect costs to each program based upon that program's direct staff hours.
- ◆ **Direct Supervisor Hours** – same as above, based upon that program's direct supervisor hours.
- ◆ **Number of Consumers** – allocation based upon number of consumers served in each program.

#### **Section E.1 Allocation Basis**

Lines [801], [803], [804], & [805]

Specify amounts in dollars. Round to the nearest dollar.

Lines [802]

Specify amounts in days.

Lines [806], [807], & [808]

Specify amounts in hours.

### **Schedule F – Supplemental Information**

*Schedule F is designed to gather additional data about other significant costs incurred.*

#### **Section F.1 Insurance Costs**

Line [901]-[903]

If your employee health insurance benefit year is not July 1 – June 30 then use the renewal that occurred during the time period requested. For example, Agency A renews its health insurance policy on April 1. Since the health insurance benefit year does not coincide with the reporting period for the rate review study then Agency A should use the change in insurance cost that went into effect on April 1, 2003 to answer the questions.

Line [901] Report the percent of total employee costs that is spent on total cost of employee health insurance.

Line [902] Report any increase in Employee Health Insurance that is due to rate increases, NOT increases due to an increase in number of employees covered.

Line [902a] Calculate this year and prior year's Employee Health Insurance expense as in line [903]. Report the difference in percentage costs between the two years.

Line [903] Report total cost of Employee Health Insurance divided by total cost of wages x 100.

Line [904] Report increase in workman's compensation that is due to rate increases, NOT increases due to an increase in number of employees.

Line [904a] Calculate this year and prior year's workman's compensation costs as in line [903]. Report the difference in percentage costs between the two years. Include Workman's Compensation costs for the entire organization.

## **Section F.2 Staff Training**

### **Line [906]**

List the typical total number of hours of training received by each category of staff during the first year of employment and annually thereafter. Use the number of hours that was typical for each level of staff during the reporting period. 'Training hours' include DMRS & federal training requirements and training requirements listed in an ISP. All other training hours should be excluded from this item.

## **Section F.3 Staff Turnover**

### **Lines [908]- [910]**

Please identify the actual employee headcount on the specified date. The employee headcount is the actual number of employees, not the number of positions/FTES. Employee terminations include any event in which an employee vacated his/her position, including resignation, involuntary discharge, lay-off, promotion to a new position and transfer to a new position.

## **Section F.4 Staff Vacancies**

### **Lines [911]- [913]**

List the number of staff positions and vacancies for the date 6/30 of the year listed. A staff vacancy is defined as a position that is budgeted but is not filled by an employee on the date specified. If other staff cover parts of the vacant position (i.e. assumes one of the administrative duties or covers shifts) and their time is already accounted for elsewhere, then the position is considered vacant.

## **Section F.5 Staff Wages**

### **Lines [914] - [916]**

Please provide the starting salary, average (mean) salary, and salary range for each type of position listed. The information should be for the date of June 30. If the organization has a formal salary structure then use that structure to report starting salary and salary range. If the organization does not have a formal salary structure then use the organization's operational practices to complete the data. For example, if most group home workers start at \$20,000 per year but the organization has no formal salary structure then use \$20,000 as the starting salary. Starting salaries should be based upon the starting salary for an entry-level staff person.

## **Schedule G**

Use this blank worksheet to write in explanations of any items that require further information.